Principal Commissioner of Income Tax (Central), Lucknow v. M/s Apco Infratech Pvt. Ltd.

INCOME TAX APPEAL No. 7 of 2026

2026:AHC-LKO:23071-DB | 2026-04-02

The appeal was dismissed as withdrawn.

Allahabad High Court | Division Bench | Shekhar B. Saraf | Abdhesh Kumar Chaudhary

Assessment years:

01 FACTS OF THE CASE

Revenue counsel, upon reconsideration, requested withdrawal.

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02 DISCUSSION BY THE HON'BLE COURT

The Court accepted that request.

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03 JUDICIAL DECISION

The appeal was dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

The appeal ended without adjudicating the underlying tax dispute.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Reconsideration led to withdrawal, not a judicial tax answer — Revenue counsel requested withdrawal after reconsideration, and the Court dismissed Appeal 7/2026 as withdrawn. The order records the litigation decision without explaining its basis. It supplies no monetary-policy calculation, settlement term or finding that the challenged tax position was legally correct.

The underlying decision remains necessary — The appealed order and grounds are needed to identify what dispute Revenue abandoned. The company's name, the departmental caption and similar withdrawal orders cannot supply an assessment year, statutory issue or CBDT circular absent from this source.

Practical effect and limits — This appeal ended on the recorded request. No express fresh-filing liberty or independent refund direction was granted. A case account may record the withdrawal, but should not elevate it into High Court approval of the underlying reasoning or presume a particular reason for Revenue's reconsideration.

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SOURCE & VERIFICATION

Supplied court order - exact individual source bytes verified

Complete supplied 1-page original read and every page visually inspected; original PDF bytes verified by SHA-256 against the review ledger. Only source-identified provisions and assessment years are indexed. No PAN is stated. No current-law clearance is claimed.

Open cited source rendition

All 1 source pages read and visually inspected; exact original SHA-256 verified.

STATUTORY SCOPE

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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